



PRELIMINARY DRAFT
No. 3098

PREPARED BY
LEGISLATIVE SERVICES AGENCY
2011 GENERAL ASSEMBLY

DIGEST

Citations Affected: IC 4-33; IC 36-1-8-9.1; IC 36-7-11.5-3.7.

Synopsis: Noncode statutes. Codifies certain noncode provisions relating to gaming. Repeals the corresponding noncode provisions. Repeals, without codification, the following: (1) A provision relating to deposit of wagering taxes before July 1, 2003. (2) A provision relating to reconciliation of property tax replacement fund payments for state fiscal years ending in 2006, 2007, and 2008.

Effective: July 1, 2011.



A BILL FOR AN ACT to amend the Indiana Code concerning gaming.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 4-33-12-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments to this chapter apply as follows:**

(1) The amendments made to section 6 of this chapter by P.L.178-2002 apply to riverboat admissions taxes collected after June 30, 2002.

(2) The amendments made to section 1 of this chapter by P.L.192-2002(ss) apply to admissions occurring and receipts received after June 30, 2002.

(3) The amendments made to section 6 of this chapter by P.L.234-2007 apply to riverboat admissions taxes remitted by an operating agent after June 30, 2007.

SECTION 2. IC 4-33-13-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments to this chapter apply as follows:**

(1) The amendments made to section 1 of this chapter by P.L.192-2002(ss) apply to admissions occurring and receipts received after June 30, 2002.

(2) The addition of section 1.5 of this chapter by P.L.192-2002(ss) applies to admissions occurring and receipts received after June 30, 2002.

(3) The amendments made to section 5 of this chapter by P.L.234-2007 apply to riverboat wagering taxes remitted by an operating agent after June 30, 2007.

SECTION 3. IC 4-33-13-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) This section applies to the calculation and collection of wagering taxes on the adjusted gross receipts of a riverboat received:**



- (1) on or after the date that the riverboat implemented flexible scheduling under IC 4-33-6-21; and
- (2) before July 1, 2003.

(b) The general assembly does not acquiesce in any interpretation of section 1.5 of this chapter and P.L.192-2002(ss), SECTION 205 that excludes adjusted gross receipts of a riverboat received after June 30, 2002, and before the date that the riverboat implemented flexible scheduling under IC 4-33-6-21 from the determination of which wagering tax rate to apply to adjusted gross receipts of the riverboat received on or after the riverboat implemented flexible scheduling under IC 4-33-6-21.

(c) Wagering taxes imposed under section 1.5 of this chapter on adjusted gross receipts received on or after the date that the riverboat implemented flexible scheduling under IC 4-33-6-21 must be calculated and deposited using a graduated wagering tax rate selected (as stated in section 1.5 of this chapter) through a calculation that includes "adjusted gross receipts received during the period beginning July 1 of each year and ending June 30 of the following year".

(d) All penalties and interest otherwise due from a riverboat that underpaid the amount of wagering tax due after June 30, 2002, and before May 1, 2003, as a result of a failure to include adjusted gross receipts received by the riverboat after June 30, 2002, and before the date that the riverboat implemented flexible scheduling under IC 4-33-6-21 in the determination of which wagering tax rate to apply to adjusted gross receipts received after the riverboat implemented flexible scheduling under IC 4-33-6-21 are waived if the riverboat paid the unpaid balance due in two (2) equal installments on the following dates:

- (1) July 1, 2003.
- (2) July 1, 2004.

SECTION 4. IC 4-33-13-5.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 5.1. Subject to:

- (1) the appropriation requirements in IC 6-1.1; and
 - (2) any agreement entered into by a city, town, or county that commits the money for a particular purpose;
- money received at any time under section 5(d) (currently, section 5(e) or 5(h)) of this chapter may be used after May 7, 2003, for any purpose authorized by section 5 of this chapter.

SECTION 5. IC 36-1-8-9.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 9.1. (a) A fund that:

- (1) was established by a unit before July 1, 1997; and
- (2) would have been considered a riverboat fund for purposes of section 9 of this chapter if section 9 of this chapter had been



1 in effect before July 1, 1997;
2 is legalized and validated.

3 (b) A fund described in subsection (a) is considered a riverboat
4 fund for purposes of section 9 of this chapter.

5 SECTION 6. IC 36-7-11.5-3.7 IS ADDED TO THE INDIANA
6 CODE AS A NEW SECTION TO READ AS FOLLOWS
7 [EFFECTIVE JULY 1, 2011]: Sec. 3.7. (a) As used in this section,
8 "commission" refers to a historic hotel preservation commission
9 established by an interlocal agreement under section 3 of this
10 chapter (before its repeal).

11 (b) As used in this section, "local development agreement"
12 refers to the local development agreement:

13 (1) entered into by:

14 (A) the town of French Lick;

15 (B) the town of West Baden Springs;

16 (C) Orange County;

17 (D) the commission; and

18 (E) Blue Sky Casino, LLC; and

19 (2) dated July 28, 2005.

20 (c) Notwithstanding any other law, the commission is abolished
21 on July 1, 2007.

22 (d) Notwithstanding any other law, the term of office of a
23 member of the commission serving on June 30, 2007, terminates
24 July 1, 2007.

25 (e) Any balance remaining on June 30, 2007, in the community
26 trust fund established under section 8 of this chapter (before its
27 repeal) is transferred to the Orange County development
28 commission established by section 3.5 of this chapter.

29 (f) On July 1, 2007, all records and property of the commission
30 are transferred to the Orange County development commission
31 established by section 3.5 of this chapter.

32 (g) Except as provided in subsection (h), an unfulfilled financial
33 commitment made by the commission is void on July 1, 2007.

34 (h) The Orange County development commission shall assume
35 the commission's commitments to the French Lick Municipal
36 Airport.

37 (i) Any part of a local development agreement that requires a
38 town to make payments to a county is void on July 1, 2007.

39 (j) P.L.234-2007 does not affect the validity of a historic hotel
40 district established in Orange County before January 1, 2007,
41 under section 2 of this chapter.

42 SECTION 7. THE FOLLOWING ARE REPEALED [EFFECTIVE
43 JULY 1, 2011]: P.L.129-1998, SECTION 1; P.L.178-2002, SECTION
44 149; P.L.192-2002(ss), SECTION 205; P.L.185-2003, SECTION 2;
45 P.L.224-2003, SECTION 48; P.L.224-2003, SECTION 283;
46 P.L.246-2005, SECTION 246; P.L.234-2007, SECTION 291;



1 P.L.234-2007, SECTION 292.

